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Administrative and budgetary issues

Update of the Executive Director on the challenges of management of multiple trust funds and proposal of steps to be taken to reduce the administrative burden of maintaining those trust funds, pursuant to Environment Assembly resolution 2/23 on the management of trust funds and earmarked contributions

Summary

In its resolution 2/23, the United Nations Environment Assembly of the United Nations Environment Programme (Environment Programme) requested the Executive Director of the Environment Programme to prepare a report highlighting the challenges of managing multiple trust funds and to propose steps that could be taken to reduce the administrative burden of maintaining such trust funds. On 17 October 2017, the secretariat presented to the subcommittee of the Committee of Permanent Representatives to the Environment Programme, at its annual meeting, a note on Environment Programme trust funds and their management. The note provided a background and the basis on which the Executive Director seeks approval by the Environment Assembly of the establishment, extension, renaming and merging of the trust funds administered by the Environment Programme, including those established under the multilateral environmental agreements.

The establishment and management of trust funds are governed in accordance with the Financial Regulations and Rules of the United Nations and any other policies promulgated by the Secretary General of the United Nations. That authority is delegated by the Secretary General to the Executive Director. In its decision 19/25 of 7 February 1997, the Governing Council of the Environment Programme required that within that framework, trust funds may be established by the Executive Director with the approval of the Governing Council (now the United Nations Environment Assembly) for specified purposes consistent with the policies, aims and activities of the fund.

The present report is an update to document UNEP/EA.1/8, issued on 12 April 2014, which provided an overview of the various types of trusts funds administered by the Environment Programme, including associated challenges and recommendations aimed at improving the management of those trust funds following the implementation of the enterprise resource planning project, Umoja, in 2015. A list of the Environment Programme trust funds and inactive trust funds is set out in the annexes to the present document, without formal editing.

* UNEP/EA.3/1.

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A. Trust funds

1. A trust fund is a United Nations Environment Programme modality that is normally established to receive all types of donor contributions in support of either broad themes or earmarked activities, projects or programmes. A trust fund enables the preparation of a full set of financial statements, including revenue, expense and all balance sheet items related to the contributions channelled through the trust fund.

2. Trust funds are established and managed as either single-donor trust funds or multi-donor trust funds. The primary multi-donor trust fund is the Environment Fund. Single-donor trust funds are operated for contributions that are earmarked by their donors for specific projects or programmes. The contributions held in such trust funds are monitored separately, which is often a requirement by donors to be reassured that funds are programmed for the purposes for which they were earmarked. The results accomplished can be tracked to a specific subset under the programme of work.

3. Multi-donor trust funds would have high start-up costs in the negotiation process and the development of procedures for fund management and governance, ensuring that the requirements of all donors are met. Harmonizing requirements of the donors contributing to a trust fund and unifying procedures between donors and other stakeholders are major obstacles to the speedy establishment and management of and reporting on a multi-donor trust fund. Such obstacles could be overcome by the acceptance of standardized agreement and reporting formats by donors. The lack of clear procedures agreed upon upfront for closing such trust funds may lead to a prolonged process of closure as all donors need to be consulted and agree on the process and treatment of balances. Single-donor trust funds are in that respect easier to establish and manage as the requirements of various donors do not need to be harmonized.

4. Multi-donor trust funds enhance effective collaboration in pursuit of shared objectives. The pooling of resources facilitates the mitigation of shared risks and increases visibility and transparency. Multi-donor trust funds can reduce transaction costs, therefore improving value for money used in the actual implementation of activities. With the implementation of the enterprise resource planning project, Umoja, the need to open many trust funds has decreased. However, the challenges of non-harmonized donor reporting requirements remain the single major challenge that leads to high transaction costs. In some cases, a single donor can request reports in different formats, depending on the source of financial resources, such as funds from different ministries or departments. Such a challenge can be overcome by the adoption by donors of standardized reports using eight harmonized categories of expense approved by the High-level Committee on Management.

B. Improvements in the management of trust funds

5. The Umoja grants management module has improved the tracking and reporting of voluntary contributions. It is now possible to track contributions from a donor without establishing a new trust fund.

6. The Environment Programme has also enforced cost recovery for trust funds established to manage voluntary contributions to avoid cross-subsidization from the regular budget of the United Nations, the Environment Fund or other trust funds, in line with the guidelines from the United Nations Controller.

7. Administrative actions have been taken as part of the implementation of the International Public Sector Accounting Standards and Umoja. Such actions included the review of all trust funds and projects and closure of those for which the administrative procedures required by the Financial Regulations and Rules of the United Nations had been completed.

8. The Environment Programme has committed financial and human resources for the clean-up of its financial records in close collaboration with the United Nations Office at Nairobi to close inactive projects and trust funds and dispose of balances in accordance with authorized processes.

C. Challenges of managing trust funds

9. Most of the contributions to trust funds are earmarked (strictly or loosely) for specific projects or programmes and have unique reporting requirements. While contributions in any form are desirable, earmarking constrains the flexibility of the secretariat in funding the programme of work. Special reporting requirements also call for additional resources.

10. Monitoring, coordinating and reporting on tightly earmarked funds are costly, time-intensive activities that usually require the use of complex financial management systems and processes.

11. Tight earmarking of contributions to specific projects or programmes sometimes leads to parts of the programme of work being over-funded at the expense of other priorities.

D. Closure of projects and trust funds

12. The Environment Programme has taken action to close trust funds when their activities have been completed operationally. Many trust funds, however, are left open owing to a lack of disposal instructions from donors on unused fund balances. In such circumstances, although the operational part of the activities has been completed, approval of extension of those trust funds is still sought pending conclusion of the disposal instructions, which could be either (a) to reprogramme the fund balance or (b) to return the fund balance to the respective donors.

13. The Environment Programme will enhance consultations with the secretariats of the Regional Seas programmes, conventions, protocols and special funds to undertake an intensive review of balances of their inactive trust funds and propose reprogramming of the balances to their governing bodies.

14. Annex II sets out the list of 21 inactive trust funds.

15. The Environment Programme will continue:

(a) To urge member States and other donors to support the use of trust fund models that are cost effective, flexible and most appropriate for the delivery of the programme of work of the Environment Programme;

(b) To engage member States and other donors to consider, to the extent possible, accepting consolidated financial and programme reports.

16. The Environment Programme will also take further steps to request member States to facilitate prompt disposal of unspent balances in order to allow the timely closure of projects and trust funds as applicable and, where possible, to allow balances to be used to support the universally agreed programme of work of the Environment Programme. The Environment Programme will report to the United Nations Environment Assembly at its fourth session on progress made in reducing the level of unspent balances.

Annex I

List of active trust funds

I. Trust funds in support of the programme of work of the United Nations Environment Programme

i) Environment Fund

(a) FEL - Environment Fund Support Budget

(b) FPL - Environment Fund Programme Activities

(c) RAL - Environment Fund Programme Reserve Activities

ii) Regular Budget

(a) UNA - United Nations General Fund

(b) ROA - Support to Development Activities

iii) Global Environment Fund (GEF)

(a) CCL - Technical Cooperation Trust Fund to for the management of UNEP/GEF special climate change fund programme

(b) FBL - Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Projects Implementation

(c) GFL - Technical Cooperation Trust Fund for UNEP's Implementation of the Activities Funded by the Global Environment Facility

(d) LDL - Technical Cooperation Trust Fund for the Management of UNEP/GEF National Adaptation Programme of Action for Least Developed Countries (LDCs)

(e) NPL - Technical Cooperation Trust Fund for Nagoya Protocol Implementation Fund (NPIF)

iv) Green Climate Fund

(a) GCF - General Trust Fund to Support the Activities of the Green Climate Fund operating under the Accreditation Master Agreement (AMA).

(b) GCL - General Trust Fund to Support the Activities of the Green Climate Fund operating under the Framework Readiness and Preparatory (R&P) Support Grant Agreement.

v) Other Voluntary Contributions Trust Funds in Support the Programme of Work

(a) AEL - General trust fund for the purpose of post conflict environmental assessment

(b) AFB - Technical cooperation trust fund for UNEP activities as multilateral implementing entity of the Adaptation Fund Board

(c) AML - General trust fund for the African Ministerial Conference on the Environment (AMCEN)

(d) BPL - Technical cooperation trust fund for the implementation of the agreement with Belgium

(e) CFL - Technical cooperation trust fund for the implementation of the framework agreement on strategic cooperation between the Ministry of Environmental Protection of China and UNEP

(f) CLL - Trust fund to support the activities of the Climate Technology Centre and Network

(g) CML - Trust fund to support the implementation of the special programme for the sound management of chemicals and waste

(h) CNL - Technical cooperation trust fund for the UNEP climate neutral fund

(i) CPL - Counterpart contributions in support of Environment Fund activities

(j) DPL - Technical cooperation trust fund for the partnership agreement between the Government of the Netherlands and UNEP

(k) EAP - Multi-donor technical cooperation trust fund for the implementation of the African Elephant Action Plan,

(l) ECL - Technical Cooperation Trust Fund financed by the European Commission to support EC- UNEP cooperation on Strengthening International Environmental Governance under a 2011 Strategic Cooperation Agreement and the 2014 Programme Cooperation Agreement

(m) ESS - Technical cooperation trust fund for UNEP implementation of ecosystem-based adaptation

(n) ETL - Trust fund for the environmental training network in Latin America and the Caribbean

(o) EUL - Technical Cooperation Trust Fund financed by the European Commission to support EC- UNEP cooperation for developing countries in the area of climate change and the environment under a 2011 Strategic Cooperation Agreement

(p) FIL - General trust fund to support the activities of the UNEP financial services initiative on the environment

(q) FSL - Technical cooperation trust fund to support implementation of the Seed Capital Assistance Facility

(r) GPL - General trust fund in support of the implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and related information exchange and technical assistance

(s) GRL - Technical cooperation trust fund for the implementation of the greening economies in the Eastern neighbourhood and Central Asia (EaP-GREEN) programme

(t) IAL - Technical cooperation trust fund for Ireland Aid multilateral environment fund for Africa

(u) IEL - Technical cooperation trust fund to improve the environment in the Democratic People's Republic of Korea

(v) IML - Technical cooperation trust fund for UNEP implementation of the Multilateral Fund activities

(w) JCL - Technical cooperation trust fund for the establishment of the International Environmental Technology Centre in Japan

(x) MCL - General trust fund in support of the preparation of a global assessment of mercury and its compounds

(y) MDL - Technical cooperation trust fund for UNEP implementation of the Millennium Development Goals achievement fund

(z) MHL - Technical Cooperation Trust Fund to Promote Technical Cooperation and Assistance in Industrial, Environmental and Raw Material Management (Financed by the Government of Sweden).

(aa) NFL - Technical cooperation trust fund for the implementation of the framework agreement between UNEP and Norway

(bb) PES - Trust fund for the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

(cc) PFL - General Trust Fund in Support of the Work of the Government-Designated Group of Experts on Chemical Risk Reduction.

(dd) PGL - Technical cooperation trust fund for the implementation of the Partnership for Action on Green Economy (PAGE)

(ee) POL - General trust fund in support of the preparation for and negotiation of an internationally legally binding instrument for international action on persistent organic pollutants, and related information exchange

(ff) QGL - Support of the Global Environment Facility (GEF)

(gg) RED - Technical cooperation trust fund to support the UNEP programme of work and responsibilities of the United Nations Collaborative Programme

(hh) REL - Technical cooperation trust fund for the promotion of renewable energy in the Mediterranean region

(ii) RPL - General trust fund to support participation of developing countries in reporting on the state of the marine environment

(jj) SCP - Technical cooperation trust fund for the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns

(kk) SEL - Technical cooperation trust fund for the implementation of the agreement with Sweden

(ll) SFL - Technical cooperation trust fund for implementation of the framework agreement between Spain and UNEP

(mm) SLP - Trust fund to support the activities of the Climate and Clean Air Coalition to Reduce Short-lived Climate Pollutants

(nn) SML - General trust fund for the Strategic Approach to International Chemicals Management (SAICM) quick start programme

(oo) SRL - General trust fund for voluntary contributions in respect of the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR)

(pp) UCL - Technical cooperation trust fund for enhancement of cooperation between UNEP and UNCC

(qq) UTL - Technical cooperation trust fund for the implementation of the UNEP-UNCTAD capacity-building Task Force on trade, environment and development

(rr) WPL - General trust fund to provide support to the Global Environment Monitoring System/Water Programme office

vi) Junior Professional Officer (JPO) Trust Funds

(a) TBL - Technical cooperation trust fund for provision of Junior Professional Officers (financed by the Government of Belgium)

(b) CEL - Technical cooperation trust fund for financing of Professional Officers (financed by the Government of Finland)

(c) CSL - Technical cooperation trust fund for the provision of a Senior Professional Officer to UNEP (financed by the Government of Canada)

(d) SNL - Special purpose trust fund for the provision of a Professional Officer to UNEP/SBC

(e) TCL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Nordic Governments through the Government of Sweden)

(f) TDL - Special purpose trust fund for the Government of Denmark agreement with UNEP for the provision of Junior Professional Officers

(g) TEL - Technical cooperation trust fund for the provision of Professional and Junior Professional Officers (financed by the Government of the United States)

(h) TGL - Special purpose trust fund for the provision of Junior Professional Officers (financed by the Government of Germany)

(i) THL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Government of the Netherlands)

(j) TIL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Government of Italy)

(k) TJL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Government of Japan)

(l) TKL - Technical cooperation trust fund for the provision of Professional Officers (financed by the Government of the Republic of Korea)

(m) TNL - Special purpose trust fund for the Government of Norway agreement with UNEP for the provision of Junior Professional Officers

(n) TPL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Spanish Agency for International Development Cooperation

(o) TRL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Government of France)

(p) TSL - Technical cooperation trust fund for the provision of Junior Professional Officers (financed by the Government of Sweden)

II. Trust funds in support of regional seas programmes, conventions, protocols and special funds

i) Basel, Rotterdam and Stockholm Conventions (BRS)

(a) BDL - Trust fund to assist developing countries and other countries in need of technical assistance in the implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal

(b) BCL - Trust fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal

(c) ROL - General Trust Fund for the operational budget of the Rotterdam Convention

(d) SCL - General trust fund for the Stockholm Convention on Persistent Organic Pollutants its subsidiary bodies and the Convention

(e) QRL - Support of the Basel Convention TF has been inactive for few years hence not covered in the accounts prepared for the CoP.

(f) RVL - General trust fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade

(g) SVL - Special trust fund for the Stockholm Convention on Persistent Organic Pollutants its subsidiary bodies and the Convention

ii) Secretariat of the Caribbean Environment Programme and Cartagena Convention and its Protocols (CAR/RCU)

(a) CRL - Regional trust fund for implementation of the Action Plan for the Caribbean Environment Programme

(b) QCL - Support to Cartagena Convention Action Plan for the Caribbean Environment Programme

iii) Convention on the Protection and Sustainable Development of the Carpathians and related protocols (Carpathian Convention)

(a) CAP - Trust fund for support of the activities of the Framework Convention on the Protection and Sustainable Development of the Carpathians and related protocols,

(b) CAR - Trust fund for the core budget of the Framework Convention on the Protection and Sustainable Development of the Carpathians and related protocols,

iv) Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)

(a) CTL - Trust fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora,

(b) QTL - Support of Convention on International Trade in Endangered Species of Wild Fauna and Flora activities,

v) Convention on the Conservation of Migratory Species of Wild Animals (CMS)

(a) AVL - General trust fund in respect of the Agreement on the Conservation of African-Eurasian Migratory Water-birds (AEWA)

(b) AWL - Trust fund for the Agreement on the Conservation of African-Eurasian Migratory Water-birds

(c) BAL - Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltics, North Eastern Atlantic, Irish and North Seas (ASCOBANS),

(d) BTL - The Trust Fund for the Agreement on Conservation of Populations of European Bats (EUROBATS),

(e) MSL - Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals,

(f) MRL - Technical cooperation trust fund on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South-East Asia

(g) MVL - General Trust Fund in support of the Convention of the Conservation of Migratory Species of wild animals (CMS),

(h) QFL - General Trust Fund in respect of the Agreement on Conservation of Populations of European Bats (EUROBATS),

(i) QVL - General Trust Fund in respect of the Agreement on the Conservation of Small Cetaceans of the Baltic, North Eastern Atlantic, Irish and North Seas (ASCOBANS),

(j) QWL - Support of the Convention on the Conservation of Migratory Species of Wild Animals (CMS),

(k) SMU - Trust fund to Support the activities of the secretariat of the memorandum of understanding on the conservation of migratory sharks,

vi) **Mediterranean Action Plan (MAP) to the Barcelona Convention and its Protocols**

(a) CAL - Mediterranean Trust Fund - Greek Host Country Contribution

(b) MEL - Mediterranean Trust Fund under the Barcelona Convention

(c) QML - Mediterranean Trust Fund in support of the Barcelona Convention

vii) **Regional Co-ordinating Unit for the Action Plan for the Protection, Management and Development of the Marine and Coastal Environment of the Northwest Pacific Region (NOWPAP)**

(a) QNL - Support of the North West Pacific Action Plan

(b) PNL - General trust fund for the protection, management and development of the coastal and marine environment and the resources of the North West Pacific region

viii) **Vienna Convention for the protection of the ozone layer and its Montreal Protocol (the Ozone Secretariat)**

(a) MPL - Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer

(b) QOL - Support of the activities of the Ozone Secretariat

(c) SOL - General trust fund for financing activities on research and observations to the Vienna Convention

(d) VCL - Trust fund for the Vienna Convention for the Protection of the Ozone Layer

ix) **East Asian Seas Action Plan for the Protection and development of the Marine and coastal areas of the East Asian Region**

(a) ESL - Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas

(b) QEL - Support of the Eastern Asian Seas Action Plan

x) **Convention for Cooperation in the Protection, Management and Development of the Marine and Coastal Environment of the Atlantic Coast of the West, Central and Southern Africa Region (Abidjan Convention)**

(a) QAC - Support of the Abidjan Convention for Cooperation in the Protection and Development of the Atlantic Coast of the West, Central and Southern African Region

(b) WAL - Trust fund for the Convention for Cooperation in the Protection and Development of the West, Central and Southern African Region

xi) **Convention on Protection, Management and Development of the Marine and Coastal Environment of the Eastern African Region (Nairobi Convention)**

(a) EAL - Regional seas trust fund for the Eastern African region

(b) QAW - Support of the Nairobi Convention Action Plan for the Protection, Management and Development of the Marine and Coastal Environment of the Eastern African Region

xii) **Convention on Biological Diversity (CBD)**

(a) BEL - General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity and its Protocols

(b) BHL - Special voluntary trust fund for additional voluntary contributions in support of approved activities

(c) BIL - Special voluntary trust fund for facilitating participation of developing country parties and small island developing States and economies in transition

(d) BBL - General Trust fund for the core programme budget for the Nagoya Protocol on access and benefit sharing of genetic resources.

(e) BGL - General trust fund for the core programme budget for the Biosafety Protocol

(f) BYL - General trust fund for the Convention on Biological Diversity

(g) BXL - Special voluntary trust fund Additional voluntary contributions in support of approved activities

(h) BZL - General Trust Fund for voluntary contributions to facilitate the Participation of Parties in the Process of the Convention on Biological Diversity

(i) VBL - General Trust Fund for Voluntary contributions to facilitate the Participation of Indigenous Peoples and Local Communities in the work of the Convention of Biological Diversity

xiii) Multilateral Fund

(a) MFL - Trust Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

Annex II

List of inactive trust funds as of 31 December 2016

(a) AHL - Technical cooperation trust fund to assist the implementation of Agenda 21 in Europe and to strengthen pan-European environmental cooperation (financed by the Government of the Netherlands)

(b) BKL - General trust fund for the clean-up of hotspots following the Kosovo conflicts and preparation of guidelines on assessment and remedial measures for post-conflict environmental damages

(c) BLL - General trust fund in support of the UNEP/UN-Habitat Balkans task force on environment and human settlements

(d) CIL - Technical cooperation trust fund to support the implementation of the strategic plan for remediation activities following the toxic waste incident in Abidjan, Côte d'Ivoire

(e) CWL - General trust fund for the African Ministerial Council on Water (AMCOW)

(f) DUL - General trust fund to support the activities of the Dams and Development Unit to coordinate follow-up to the World Commission on Dams

(g) EBL - General trust fund for implementing national biodiversity strategies and action plans

(h) EEL - General trust fund for environmental emergencies

(i) EGL - General Trust Fund to Establish a Secretariat for the Environment Management Group in the International Environment House, Geneva.

(j) ELL - Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands).

(k) EML - Technical cooperation trust fund for activities in developing countries on environmental awareness and machinery (financed by the Government of Germany)

(l) FTL - Trust Fund for revolving fund activities

(m) GAL - Technical Cooperation Trust Fund for UNEP's Implementation of Activities Funded by the United Nations International Partnership Trust Fund (UNFIP).

(n) GIL - Technical cooperation trust fund to provide experts to UNEP/GRID (financed by the Government of the United States of America)

(o) IPL - Technical cooperation trust fund to assist the implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in developing countries (financed by the Government of Sweden)

(p) LAL - General trust fund in support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora

(q) PPL - General trust fund in support of the preparation and negotiation of an international legally binding instrument for the application of the prior informed consent procedure for certain hazardous chemicals in international trade

(r) QRL - Support of the Basel Convention

(s) RSL - Technical cooperation trust fund to support implementation of the Rotterdam and Stockholm Conventions in developing SAL - Trust fund for the financing of the new international environment prize (Sasakawa Environment Prize)

(t) SAL - Trust Fund for the Financing of the New International Environment Prize (Sasakawa Environment Prize).

(u) VML - Technical cooperation trust fund to assist developing countries to take action for the protection of the ozone layer under the Vienna Convention and Montreal Protocol (financed by the Government of Finland)

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United Nations Environment Assembly of the United Nations Environment Programme
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Item 5 of the provisional agenda*
Performance of the programme of work and budget, including implementation of the resolutions of the Environment Assembly

Voluntary indicative scale of contributions

Note by the Executive Director

Summary

The present note provides information on the application of the voluntary indicative scale of contributions and how the scale has been adapted, as referred to in paragraph 19 of United Nations Environment Assembly resolution 2/20, in the light of the universal membership of the governing body of the United Nations Environment Programme. The annexes to the present note are presented without formal editing.

* UNEP/EA.3/1.

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I. History of the voluntary indicative scale of contributions

1. In its decision SS.VII/1, the Governing Council of the United Nations Environment Programme adopted the report of the Open-ended Intergovernmental Group of Ministers or Their Representatives on International Environmental Governance at its seventh special session, held in Cartagena, Colombia, in 2002.

2. In paragraphs 16 and 17 of its report, the Open-ended Working Group stated that all Member States of the United Nations and members of its specialized agencies should contribute financially to the Environment Programme. Towards that end, it called for the establishment of a voluntary indicative scale of contributions to broaden the base of contributions and to enhance predictability in the voluntary financing of the Environment Fund. The voluntary scale was to be developed taking into account, among other things, the United Nations scale of assessment and the following factors:

(a) A minimum indicative rate of 0.001 per cent;

(b) A maximum indicative rate of 22 per cent;

(c) A maximum indicative rate for the least developed countries of 0.01 per cent;

(d) The economic and social circumstances of the Member States, in particular those of developing countries and countries with economies in transition;

(e) Provisions to allow for any Member State in a position to do so to increase its level of contributions over and above its current level.

3. The Open-ended Working Group confirmed that all Member States, taking into account their economic and social circumstances, would be encouraged to contribute to the Environment Fund either on the basis of the indicative scale of contributions or on the basis of any of the following:

(a) Biennial pledges;

(b) United Nations scale of assessments;

(c) Historical level of contributions;

(d) Any other basis identified by the Member State;

4. At the same time, the Open-ended Working Group confirmed that all contributions to the Fund would remain voluntary and each State reserved the right to determine whether or not it wished to contribute voluntarily to the Fund.

5. In response to the Council's adoption of the Working Group's report, the Executive Director of the Environment Programme launched a pilot phase of the voluntary indicative scale of contributions for one year, 2003. During the same year, the guiding principles and criteria for the voluntary indicative scale of contributions were further elaborated and presented to the Governing Council at its twenty-second session, requesting that:

(a) All the countries that were paying contributions equal to or above the United Nations scale maintain their high levels of contributions and countries in a position to do so consider making higher payments over and above their existing level of contribution;

(b) All the developed countries, countries with economies in transition and many developing countries that were contributing below the United Nations scale increase their contributions gradually and pay closer to the United Nations scale and their previous historical high level of contributions.

6. In 2008, in his report on trends in contributions to operational activities for development of the United Nations system and measures to promote an adequate, predictable and expanding base of United Nations development assistance (A/63/201), the Secretary-General acknowledged that the initial result of introducing the voluntary indicative scale of contributions was very promising.

7. Following the pilot phase of 2003, the voluntary indicative scale of contributions has been applied and revised in the bienniums 2004–2005, 2006–2007, 2008–2009, 2010–2011 and 2012–2013 at the request of the Governing Council. The governing body continued to reiterate the need for stable, adequate and predictable financial resources for the Environment Programme throughout.

II. Commitments made by Member States to provide secure, stable, adequate and increased financial resources to the United Nations Environment Programme

8. In its resolution 67/213, the General Assembly decided to strengthen and upgrade the United Nations Environment Programme in the manner set out in subparagraphs (a) to (h) of paragraph 88 of the outcome document of the United Nations Conference on Sustainable Development, held in Rio de Janeiro, Brazil, in June 2012. As part of that decision, Member States were requested to provide secure, stable, adequate and increased financial resources to the Environment Programme both from the regular budget and from voluntary contributions.

9. In its resolution 71/243, on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, the General Assembly called for adequate quantity and quality of voluntary funding for operational activities and the need to make voluntary funding more predictable, effective and efficient. It further noted that core resources, because of their untied nature, continue to be the bedrock of operational activities for development of the United Nations system, and in that regard expressed concern at the continuing and accelerated decline in the amount of core contributions in recent years. In the light of that, the General Assembly urged countries to maintain and substantially increase their voluntary contributions to the core budgets of the United Nations funds, programmes and specialized agencies (the Environment Fund in the case of the Environment Programme) and contribute on a multi-year basis in a sustained and predictable manner.

10. At its twenty-seventh session and its first universal session, held in February 2013, the Governing Council, in paragraph 19 of its decision 27/2, stressed the need by no later than 2016 to implement the provisions of paragraph 88 (b) of the outcome document regarding secure, stable, adequate and increased financial resources. The implementation of that decision is still ongoing.

11. The member States have continued to reiterate the need for stable, adequate and predictable financial resources and urged donors to increase voluntary funding to the Environment Programme including to the Environment Fund. Those calls were made by the Governing Council at its twenty-seventh session in paragraphs 23 and 24 of its decision 27/13 and by the United Nations Environment Assembly in its resolutions 1/15 and 2/20 (paragraphs 18 and 19 in both cases).

III. Application of the voluntary indicative scale of contributions since the United Nations Conference on Sustainable Development

12. Following the provisions of the resolutions of the General Assembly, the Governing Council in paragraph 26 of its decision 27/13 noted the positive effect of the voluntary indicative scale of contributions to broaden the base of contributions to, and to enhance predictability in the voluntary financing of the Environment Fund, and requested the Executive Director to adapt the voluntary indicative scale of contributions in the light of the universal membership of the Environment Programme, in accordance with decisions SS.VII/1 and any subsequent decisions.

13. The voluntary indicative scale of contributions for 2014–2015 was adjusted accordingly with particular emphasis on the following:

(a) Member States were requested to contribute at least on the same percentage basis as their United Nations assessed scale level for 2013–2015, which is considered to reflect their current status of economic and social development;

(b) Member States already contributing at or above the United Nations assessed scale were requested to retain their higher levels of contributions;

(c) Member States that were contributing below their highest ever payment were encouraged to strive to return to that level of funding.

14. Applying the principles articulated above required many member States to contribute to the Environment Fund many times more than in previous years. In anticipation of difficulties in achieving the requested increases rapidly, the Executive Director encouraged the member States to make a commitment to gradually increase their contributions towards the level of the voluntary scale from the outset. It was also expected that the increase in the Environment Fund contributions would mainly be through a shift from earmarked contributions, considering the difficult financial situation globally.

15. In paragraph 22 of its resolution 1/15, the Environment Assembly reiterated the call made by the Governing Council in paragraph 26 of decision 27/13 and requested the Executive Director to continue adapting the voluntary indicative scale of contributions in the light of universal membership.

Subsequently, the voluntary indicative scale of contributions for 2016–2017 was prepared following the same emphasis as for the 2014–2015 scale and with reference to the United Nations assessed scale for 2016–2018. It was applied to the approved budget of the Environment Fund of $271 million in 2016–2017.

16. The Executive Director notified each member State of their suggested level of contribution according to the voluntary indicative scale of contributions in early 2016. Following the responses received the scale was finalized in April 2016. However, the actual amount of contribution provided by each Member State remained at their discretion. The 2016–2017 indicative scale and the actual contributions received against it in 2016 and up to 13 November 2017 are attached as annex I to the present note (2017 actual contribution figures to be completed in early 2018).

III. Proposed 2018–2019 voluntary indicative scale of contributions

17. In paragraph 19 of its resolution 2/20, the Environment Assembly noted the positive effect of the voluntary indicative scale of contributions and requested the Executive Director to continue adapting the voluntary indicative scale of contributions, inter alia, in accordance with any relevant subsequent decisions. The Environment Fund, which is the primary source of non-earmarked funding for the Environment Programme, is to receive contributions worth $271 million in 2018–2019.

18. In support of applying the decisions of the governing bodies to the development of the proposed scale for 2018–2019, the Secretariat assessed the recent contribution trends to the Environment Fund (table 1). It was noted that the unanticipated sharp strengthening of the United States dollar against many other currencies during the second half of 2014 negatively affected the value of the 2015 contributions made in local currencies. The exchange losses reduced the number of member States that were able to contribute at or above their proposed scale of contributions. In 2016 the trend improved despite the continued strong value of the United States dollar. A decision was therefore made to apply the same emphasis to the 2018–2019 proposed scale as was used for the 2014–2015 and 2016–2017 scales (see paragraph 13 above).

Table 1

Member States contributing to the Environment Fund (2014–2016)

	Number of Member States		
Contributions to Environment Fund	*2014*	*2015*	*2016*
100% and above of VISC	**37**	**28**	**34**
1- 10% below VISC	**12**	**12**	**17**
11-50% below VISC	**28**	**32**	**21**
51-99% below VISC	**17**	**17**	**16**
Totals	**94**	**89**	**88**

Abbreviation: VISC, voluntary indicative scale of contributions

19. The Executive Director is notifying each member State of their suggested level of contribution according to the proposed voluntary indicative scale of contributions for 2018–2019 between November and December 2017. Although the actual amount of contribution to be provided by each member State remains at their discretion, the Executive Director encourages each member State to make every effort to contribute at least in line with the proposed scale (annex II).

20. The Environment Fund provides the core resources to the United Nations Environment Programme for fulfilling its mandate and delivering on its programme of work that allow the Environment Programme to set the global environmental agenda, convene decision makers and be the leading advocate for the environment. The Environment Fund also enables the Environment Programme to promote a strong science-policy interface to support policymaking, build capacity and facilitate access to technology. Furthermore, those unrestricted funds enable the organization to detect emerging issues and find innovative solutions as well as share evidence-based information and raise public awareness.

21. The Environment Programme's fundraising efforts have been guided by the funding strategy of 2014, which emphasized the need for a shift towards an increase in non-earmarked funding, a widened base for contributors and more partnerships that catalyse resources at all levels. In line with paragraph 20 of United Nations Environment Assembly resolution 2/20, the Environment Programme has developed a new resource mobilization strategy that is expected to be discussed with the Committee of Permanent Representatives in early 2018.

Annex I

Voluntary indicative scale of contributions 2016–2017

(United States dollars)

Country	*2016*			*2017*		
	United States dollars (VISC budget: $135 million)	*United States dollars Actual paid*	*Percentage of budget*	*United States dollars (budget: $135 million)*	*Percentage of budget*	*United States dollars Actual paid as at 13.11.2017*
Afghanistan	8 100	–	0.005	8 100	0.006	–
Albania	11 000	–	0.010	11 000	0.008	–
Algeria	217 350	217 350	0.137	217 350	0.161	–
Andorra	41 076	33 267	0.029	41 076	0.030	–
Angola	13 500	13 500	0.010	13 500	0.010	–
Antigua and Barbuda	2 700	–	0.002	2 700	0.002	–
Argentina	1 204 200	25 000	0.432	1 204 200	0.892	–
Armenia	9 450	9 450	0.007	9 450	0.007	–
Australia	3 154 950	371 150	2.074	3 154 950	2.337	376 500
Austria	972 000	432 240	0.798	972 000	0.720	421 393
Azerbaijan	81 000	–	0.040	81 000	0.060	–
Bahamas	22 950	–	0.017	22 950	0.017	–
Bahrain	59 400	–	0.039	59 400	0.044	–
Bangladesh	13 500	653	0.010	13 500	0.010	900
Barbados	9 450	10 800	0.008	9 450	0.007	9 450
Belarus	75 600	21 000	0.056	75 600	0.056	21 000
Belgium	5 538 000	4 440 800	3.883	5 538 000	4.102	4 687 600
Belize	1 350	–	0.001	1 350	0.001	–
Benin	4 050	–	0.003	4 050	0.003	–
Bhutan	1 450	1 450	0.001	1 450	0.001	–
Bolivia (Plurinational State of)	16 200	–	0.009	16 200	0.012	–
Bosnia and Herzegovina	17 550	–	0.017	17 550	0.013	–
Botswana	18 900	–	0.017	18 900	0.014	20 000
Brazil	5 161 050	–	2.934	5 161 050	3.823	–
Brunei Darussalam	35 100	–	0.026	35 100	0.026	–
Bulgaria	60 750	5 000	0.047	60 750	0.045	5 000
Burkina Faso	5 400	–	0.004	5 400	0.004	–
Burundi	1 350	–	0.001	1 350	0.001	–
Cambodia	5 400	–	0.001	5 400	0.004	–
Cameroon	16 200	–	0.004	16 200	0.012	–
Canada	3 943 350	2 360 352	0.012	3 943 350	2.921	2 313 260
Cape Verde	1 350	–	2.98	1 350	0.001	–
Central African Republic	1 350	–	0.001	1 350	0.001	–
Chad	6 750	–	0.002	6 750	0.005	–
Chile	538 650	–	0.334	538 650	0.399	20 000
China	10 693 350	500 000	5.148	10 693 350	7.921	500 000
Colombia	434 700	–	0.259	434 700	0.322	–
Comoros	1 350	–	0.001	1 350	0.001	–
Congo	8 100	–	0.005	8 100	0.006	–
Costa Rica	63 450	–	0.038	63 450	0.047	–
Côte d'Ivoire	12 150	–	0.011	12 150	0.009	–

Country	2016			2017		
	United States dollars (VISC budget: $135 million)	United States dollars Actual paid	Percentage of budget	United States dollars (budget: $135 million)	Percentage of budget	United States dollars Actual paid as at 13.11.2017
Croatia	133 650	33 000	0.126	133 650	0.099	33 000
Cuba	87 750	–	0.069	87 750	0.065	–
Cyprus	58 050	44 000	0.047	58 050	0.043	44 000
Czech Republic	521 000	521 000	0.386	521 000	0.386	573 100
Democratic People's Republic of Korea	6 750	–	0.006	6 750	0.005	–
Democratic Republic of the Congo	10 800	–	0.003	10 800	0.008	–
Denmark	5 017 897	1 337 872	3.905	5 017 897	3.717	1 430 145
Djibouti	1 350	–	0.001	1 350	0.001	–
Dominica	1 350	–	0.001	1 350	0.001	–
Dominican Republic	62 100	–	0.045	62 100	0.046	–
Ecuador	90 450	–	0.044	90 450	0.067	–
Egypt	205 200	–	0.134	205 200	0.152	25 000
El Salvador	18 900	–	0.016	18 900	0.014	–
Equatorial Guinea	13 500	–	0.010	13 500	0.010	–
Eritrea	1 350	1 350	0.001	1 350	0.001	–
Estonia	51 300	5 638	0.040	51 300	0.038	–
Ethiopia	13 500	–	0.010	13 500	0.010	–
Fiji	4 481	–	0.003	4 481	0.003	–
Finland	7 373 400	1 111 500	3.256	7 373 400	5.462	1 159 700
France	7 550 550	7 550 550	5.593	7 550 550	5.593	7 550 550
Gabon	22 950	–	0.020	22 950	0.017	–
Gambia	1 350	–	0.001	1 350	0.001	–
Georgia	10 800	10 800	0.007	10 800	0.008	10 800
Germany	9 639 965	8 405 033	7.182	9 639 965	7.141	8 314 941
Ghana	21 600	–	0.014	21 600	0.016	–
Greece	635 850	–	0.638	635 850	0.471	–
Grenada	1 350	–	0.001	1 350	0.001	–
Guatemala	37 800	–	0.027	37 800	0.028	–
Guinea	2 700	–	0.001	2 700	0.002	–
Guinea-Bissau	1 350	–	0.001	1 350	0.001	–
Guyana	2 700	993	0.001	2 700	0.002	–
Haiti	4 050	4 030	0.003	4 050	0.003	–
Honduras	10 800	–	0.008	10 800	0.008	–
Hungary	217 350	19 972	0.266	217 350	0.161	10 000
Iceland	38 980	38 960	0.028	38 980	0.029	–
India	994 950	100 000	0.666	994 950	0.737	100 000*a
Indonesia	680 400	75 000	0.346	680 400	0.504	75 000*
Iran (Islamic Republic of)	635 850	57 835	0.356	635 850	0.471	–
Iraq	174 150	–	0.068	174 150	0.129	–
Ireland	564 300	564 300	0.418	564 300	0.418	564 300
Israel	580 500	234 000	0.396	580 500	0.430	–
Italy	5 059 800	2 653 500	4.448	5 059 800	3.748	2 951 594*
Jamaica	12 150	–	0.011	12 150	0.009	–

[a]* Country has pledged but not paid.

Country	2016			2017		
	United States dollars (VISC budget: $135 million)	United States dollars Actual paid	Percentage of budget	United States dollars (budget: $135 million)	Percentage of budget	United States dollars Actual paid as at 13.11.2017
Japan	13 068 000	2 492 632	10.833	13 068 000	9.680	2 474 771[a]
Jordan	27 000	27 000	0.022	27 000	0.020	27 200
Kazakhstan	257 850	20 000	0.121	257 850	0.191	30 000
Kenya	24 300	–	0.022	24 300	0.018	–
Kiribati	1 350	1 225	0.001	1 350	0.001	–
Kuwait	384 750	200 000	0.273	384 750	0.285	200 000[*b]
Kyrgyzstan	2 700	2 700	0.002	2 700	0.002	2 700
Lao People's Democratic Republic	4 050	4 050	0.002	4 050	0.003	–
Latvia	67 500	67 500	0.047	67 500	0.050	–
Lebanon	62 100	–	0.042	62 100	0.046	–
Lesotho	1 350	–	0.007	1 350	0.001	–
Liberia	1 350	–	0.001	1 350	0.001	–
Libya	168 750	–	0.142	168 750	0.125	–
Liechtenstein	9 450	9 450	0.009	9 450	0.007	9 450
Lithuania	97 200	30 000	0.073	97 200	0.072	50 000
Luxembourg	338 075	284 250	0.489	338 075	0.250	278 575
Madagascar	4 050	–	0.003	4 050	0.003	–
Malawi	2 700	–	0.002	2 700	0.002	–
Malaysia	434 700	–	0.281	434 700	0.322	40 000
Maldives	2 700	2 700	0.002	2 700	0.002	2 700
Mali	4 050	–	0.004	4 050	0.003	–
Malta	21 600	–	0.016	21 600	0.016	21 600
Marshall Islands	1 350	–	0.001	1 350	0.001	–
Mauritania	10 000	–	0.002	10 000	0.007	–
Mauritius	16 200	16 200	0.013	16 200	0.012	16 200*
Mexico	1 937 250	628 400	1.842	1 937 250	1.435	500 000
Micronesia (Federated States of)	1 350	–	0.001	1 350	0.001	–
Monaco	27 097	22 569	0.020	27 097	0.020	23 458
Mongolia	6 750	1 000	0.003	6 750	0.005	1 000 *
Montenegro	5 400	5 400	0.005	5 400	0.004	5 400*
Morocco	72 900	16 000	0.062	72 900	0.054	40 000*
Mozambique	5 400	–	0.003	5 400	0.004	–
Myanmar	13 500	–	0.010	13 500	0.010	13 171
Namibia	13 500	13 500	0.010	13 500	0.010	13 500
Nauru	1 350	–	0.001	1 350	0.001	–
Nepal	8 100	–	0.006	8 100	0.006	–
Netherlands	10 699 200	6 358 200	7.420	10 699 200	7.925	6 437 400
New Zealand	361 800	361 800	0.253	361 800	0.268	361 800
Nicaragua	5 400	–	0.003	5 400	0.004	–
Niger	2 700	–	0.002	2 700	0.002	–
Nigeria	282 150	–	0.090	282 150	0.209	–
Norway	3 000 000	3 000 000	2.222	3 000 000	2.222	3 000 000
Oman	152 550	–	0.102	152 550	0.113	–
Pakistan	125 550	21 937	0.085	125 550	0.093	11 000
Palau	1 350	–	0.001	1 350	0.001	–
Panama	45 900	45 900	0.026	45 900	0.034	45 900

[b] * Country has pledged but not paid.

Country	2016			2017		
	United States dollars (VISC budget: $135 million)	United States dollars Actual paid	Percentage of budget	United States dollars (budget: $135 million)	Percentage of budget	United States dollars Actual paid as at 13.11.2017
Papua New Guinea	5 400	–	0.004	5 400	0.004	–
Paraguay	18 900	13 359	0.010	18 900	0.014	–
Peru	183 600	56 546	0.117	183 600	0.136	16 024
Philippines	222 750	22 750	0.154	222 750	0.165	–
Poland	1 135 350	150 000	0.921	1 135 350	0.841	150 000
Portugal	529 200	50 000	0.474	529 200	0.392	–
Qatar	363 150	–	0.209	363 150	0.269	–
Republic of Korea	2 752 650	553 736	1.994	2 752 650	2.039	575 931
Republic of Moldova	5 400	–	0.003	5 400	0.004	–
Romania	305 100	305 100	0.226	305 100	0.226	255 000
Russian Federation	4 168 800	900 000	2.438	4 168 800	3.088	900 000
Rwanda	2 700	–	0.002	2 700	0.002	–
Saint Kitts and Nevis	1 350	–	0.001	1 350	0.001	–
Saint Lucia	1 350	–	0.001	1 350	0.001	–
Saint Vincent and the Grenadines	1 350	–	0.001	1 350	0.001	–
Samoa	1 350	–	0.001	1 350	0.001	–
San Marino	4 050	–	0.003	4 050	0.003	–
Sao Tome and Principe	1 350	–	0.001	1 350	0.001	–
Saudi Arabia	1 547 100	133 000	0.864	1 547 100	1.146	133 000
Senegal	6 750	–	0.006	6 750	0.005	–
Serbia	43 200	–	0.040	43 200	0.032	–
Seychelles	1 350	–	0.001	1 350	0.001	–
Sierra Leone	1 350	1 225	0.001	1 350	0.001	–
Singapore	603 450	50 000	0.384	603 450	0.447	50 000
Slovakia	216 000	55 000	0.171	216 000	0.160	–
Slovenia	135 000	135 000	0.100	135 000	0.100	135 000
Solomon Islands	1 350	–	0.001	1 350	0.001	–
Somalia	1 350	–	0.001	1 350	0.001	–
South Africa	491 400	–	0.372	491 400	0.364	10 000
South Sudan	4 050	–	0.004	4 050	0.003	–
Spain	3 298 050	–	2.973	3 298 050	2.443	–
Sri Lanka	41 850	–	0.025	41 850	0.031	–
Sudan	13 500	–	0.010	13 500	0.010	–
Suriname	8 100	–	0.004	8 100	0.006	–
Swaziland	2 700	–	0.003	2 700	0.002	–
Sweden	4 875 427	5 054 036	3.616	4 875 427	3.611	4 892 999
Switzerland	3 965 836	4 000 000	3.229	3 965 836	2.938	4 000 100
Syrian Arab Republic	32 400	–	0.036	32 400	0.024	–
Tajikistan	5 400	–	0.003	5 400	0.004	–
Thailand	392 850	22 981	0.239	392 850	0.291	24 328
The former Yugoslav Republic of Macedonia	9 450	–	0.008	9 450	0.007	–
Timor-Leste	4 050	–	0.002	4 050	0.003	4 050
Togo	1 350	–	0.001	1 350	0.001	–

Country	*2016*			*2017*		
	United States dollars (VISC budget: $135 million)	*United States dollars Actual paid*	*Percentage of budget*	*United States dollars (budget: $135 million)*	*Percentage of budget*	*United States dollars Actual paid as at 13.11.2017*
Tonga	1 350	–	0.001	1 350	0.001	–
Trinidad and Tobago	45 900	–	0.044	45 900	0.034	–
Tunisia	37 800	–	0.036	37 800	0.028	–
Turkey	1 374 300	835 000	1.328	1 374 300	1.018	–
Turkmenistan	35 100	–	0.019	35 100	0.026	–
Tuvalu	1 350	–	0.001	1 350	0.001	–
Uganda	12 150	–	0.006	12 150	0.009	–
Ukraine	139 050	–	0.099	139 050	0.103	–
United Arab Emirates	815 400	40 000	0.595	815 400	0.604	40 000
United Kingdom of Great Britain and Northern Ireland	6 025 050	4 050 090	5.179	6 025 050	4.463	4 283 070
United States of America[c]	N/A	6 063 730	N/A	N/A	N/A	6 053 730
United Republic of Tanzania	13 500	–	0.009	13 500	0.010	–
Uruguay	106 650	106 650	0.052	106 650	0.079	106 650
Uzbekistan	31 050	–	0.015	31 050	0.023	–
Vanuatu	1 350	–	0.001	1 350	0.001	18 842
Venezuela (Bolivarian Republic of)	770 850	–	0.627	770 850	0.571	–
Viet Nam	78 300	7 500	0.042	78 300	0.058	7 500
Yemen	13 500	–	0.010	13 500	0.010	–
Zambia	9 450	–	0.006	9 450	0.007	–
Zimbabwe	5 400	6 000	0.002	5 400	0.004	6 000*[d]
Total[b]	**139 765 484**	**67 645 111**	**99.32**	**139 765 484**	**103.5**	**66 495 282**

[c] United States of America does not participate in the Voluntary Indicative Scale of Contributions.

[d] * Country has pledged but not paid.

Annex II

Voluntary indicative scale of contributions 2018–2019 (as proposed by the Executive Director)

(United States dollars)

Country	*2018*		*2019*	
	United States dollars (budget: $135 million)	*Percentage of budget*	*United States dollars (budget: $135 million)*	*Percentage of budget*
Afghanistan	8 130	0.006	8 130	0.006
Albania	10 840	0.008	10 840	0.008
Algeria	218 155	0.161	218 155	0.161
Andorra	33 267	0.025	33 267	0.025
Angola	13 550	0.010	13 550	0.010
Antigua and Barbuda	2 710	0.002	2 710	0.002
Argentina	1 208 660	0.892	1 208 660	0.892
Armenia	9 450	0.007	9 450	0.007
Australia	3 166 635	2.337	3 166 635	2.337
Austria	975 600	0.720	975 600	0.720
Azerbaijan	81 300	0.060	81 300	0.060
Bahamas	18 970	0.014	18 970	0.014
Bahrain	59 620	0.044	59 620	0.044
Bangladesh	13 550	0.010	13 550	0.010
Barbados	10 800	0.008	10 800	0.008
Belarus	75 880	0.056	75 880	0.056
Belgium	4 645 761	3.429	4 645 761	3.429
Belize	1 355	0.001	1 355	0.001
Benin	4 065	0.003	4 065	0.003
Bhutan	1 450	0.001	1 450	0.001
Bolivia (Plurinational State of)	16 260	0.012	16 260	0.012
Bosnia and Herzegovina	17 615	0.013	17 615	0.013
Botswana	20 000	0.015	20 000	0.015
Brazil	5 180 165	3.823	5 180 165	3.823
Brunei Darussalam	35 230	0.026	35 230	0.026
Bulgaria	60 975	0.045	60 975	0.045
Burkina Faso	5 420	0.004	5 420	0.004
Burundi	1 355	0.001	1 355	0.001
Cambodia	5 420	0.004	5 420	0.004
Cameroon	13 550	0.010	13 550	0.010
Canada	3 957 955	2.921	3 957 955	2.921
Cape Verde	1 355	0.001	1 355	0.001
Central African Republic	1 355	0.001	1 355	0.001
Chad	6 775	0.005	6 775	0.005
Chile	540 645	0.399	540 645	0.399
China	10 732 955	7.921	10 732 955	7.921
Colombia	436 310	0.322	436 310	0.322
Comoros	1 355	0.001	1 355	0.001
Congo	8 130	0.006	8 130	0.006
Costa Rica	63 685	0.047	63 685	0.047
Côte d'Ivoire	12 195	0.009	12 195	0.009
Croatia	134 145	0.099	134 145	0.099
Cuba	88 075	0.065	88 075	0.065
Cyprus	58 265	0.043	58 265	0.043
Czech Republic	573 100	0.423	573 100	0.423

Country	*2018*		*2019*	
	United States dollars (budget: $135 million)	*Percentage of budget*	*United States dollars (budget: $135 million)*	*Percentage of budget*
Democratic People's Republic of Korea	6 775	0.005	6 775	0.005
Democratic Republic of the Congo	10 840	0.008	10 840	0.008
Denmark	1 561 037	1.152	1 561 037	1.152
Djibouti	1 355	0.001	1 355	0.001
Dominica	1 355	0.001	1 355	0.001
Dominican Republic	62 330	0.046	62 330	0.046
Ecuador	90 785	0.067	90 785	0.067
Egypt	205 960	0.152	205 960	0.152
El Salvador	18 970	0.014	18 970	0.014
Equatorial Guinea	13 550	0.010	13 550	0.010
Eritrea	1 355	0.001	1 355	0.001
Estonia	51 490	0.038	51 490	0.038
Ethiopia	13 550	0.010	13 550	0.010
Fiji	4 065	0.003	4 065	0.003
Finland	1 161 440	0.857	1 161 440	0.857
France	6 583 945	4.859	6 583 945	4.859
Gabon	23 035	0.017	23 035	0.017
Gambia	1 355	0.001	1 355	0.001
Georgia	10 840	0.008	10 840	0.008
Germany	8 657 095	6.389	8 657 095	6.389
Ghana	21 680	0.016	21 680	0.016
Greece	638 205	0.471	638 205	0.471
Grenada	1 355	0.001	1 355	0.001
Guatemala	37 940	0.028	37 940	0.028
Guinea	2 710	0.002	2 710	0.002
Guinea-Bissau	1 355	0.001	1 355	0.001
Guyana	2 710	0.002	2 710	0.002
Haiti	4 065	0.003	4 065	0.003
Honduras	10 840	0.008	10 840	0.008
Hungary	218 155	0.161	218 155	0.161
Iceland	31 165	0.023	31 165	0.023
India	998 635	0.737	998 635	0.737
Indonesia	682 920	0.504	682 920	0.504
Iran (Islamic Republic of)	638 205	0.471	638 205	0.471
Iraq	174 795	0.129	174 795	0.129
Ireland	453 925	0.335	453 925	0.335
Israel	582 650	0.430	582 650	0.430
Italy	5 078 540	3.748	5 078 540	3.748
Jamaica	12 195	0.009	12 195	0.009
Japan	13 116 400	9.680	13 116 400	9.680
Jordan	27 100	0.020	27 100	0.020
Kazakhstan	258 805	0.191	258 805	0.191
Kenya	24 390	0.018	24 390	0.018
Kiribati	1 355	0.001	1 355	0.001
Kuwait	386 175	0.285	386 175	0.285
Kyrgyzstan	2 710	0.002	2 710	0.002
Lao People's Democratic Republic	4 065	0.003	4 065	0.003
Latvia	67 750	0.050	67 750	0.050
Lebanon	62 330	0.046	62 330	0.046

Country	*2018*		*2019*	
	United States dollars (budget: $135 million)	*Percentage of budget*	*United States dollars (budget: $135 million)*	*Percentage of budget*
Lesotho	1 355	0.001	1 355	0.001
Liberia	1 355	0.001	1 355	0.001
Libya	169 375	0.125	169 375	0.125
Liechtenstein	9 485	0.007	9 485	0.007
Lithuania	97 560	0.072	97 560	0.072
Luxembourg	284 250	0.210	284 250	0.210
Madagascar	4 065	0.003	4 065	0.003
Malawi	2 710	0.002	2 710	0.002
Malaysia	436 310	0.322	436 310	0.322
Maldives	2 710	0.002	2 710	0.002
Mali	4 065	0.003	4 065	0.003
Malta	21 680	0.016	21 680	0.016
Marshall Islands	1 355	0.001	1 355	0.001
Mauritania	2 710	0.002	2 710	0.002
Mauritius	16 260	0.012	16 260	0.012
Mexico	1 944 425	1.435	1 944 425	1.435
Micronesia (Federated States of)	1 355	0.001	1 355	0.001
Monaco	22 569	0.017	22 569	0.017
Mongolia	6 775	0.005	6 775	0.005
Montenegro	5 420	0.004	5 420	0.004
Morocco	73 170	0.054	73 170	0.054
Mozambique	5 420	0.004	5 420	0.004
Myanmar	13 550	0.010	13 550	0.010
Namibia	13 550	0.010	13 550	0.010
Nauru	1 355	0.001	1 355	0.001
Nepal	8 130	0.006	8 130	0.006
Netherlands	8 594 657	6.343	8 594 657	6.343
New Zealand	363 140	0.268	363 140	0.268
Nicaragua	5 420	0.004	5 420	0.004
Niger	2 710	0.002	2 710	0.002
Nigeria	283 195	0.209	283 195	0.209
Norway	3 000 000	2.214	3 000 000	2.214
Oman	153 115	0.113	153 115	0.113
Pakistan	126 015	0.093	126 015	0.093
Palau	1 355	0.001	1 355	0.001
Panama	46 070	0.034	46 070	0.034
Papua New Guinea	5 420	0.004	5 420	0.004
Paraguay	18 970	0.014	18 970	0.014
Peru	184 280	0.136	184 280	0.136
Philippines	223 575	0.165	223 575	0.165
Poland	1 139 555	0.841	1 139 555	0.841
Portugal	531 160	0.392	531 160	0.392
Qatar	364 495	0.269	364 495	0.269
Republic of Korea	2 762 845	2.039	2 762 845	2.039
Republic of Moldova	5 420	0.004	5 420	0.004
Romania	305 100	0.225	305 100	0.225
Russian Federation	4 184 240	3.088	4 184 240	3.088
Rwanda	2 710	0.002	2 710	0.002
Saint Kitts and Nevis	1 355	0.001	1 355	0.001
Saint Lucia	1 355	0.001	1 355	0.001

Country	2018		2019	
	United States dollars (budget: $135 million)	Percentage of budget	United States dollars (budget: $135 million)	Percentage of budget
Saint Vincent and the Grenadines	1 355	0.001	1 355	0.001
Samoa	1 355	0.001	1 355	0.001
San Marino	4 065	0.003	4 065	0.003
Sao Tome and Principe	1 355	0.001	1 355	0.001
Saudi Arabia	1 552 830	1.146	1 552 830	1.146
Senegal	6 775	0.005	6 775	0.005
Serbia	43 360	0.032	43 360	0.032
Seychelles	1 355	0.001	1 355	0.001
Sierra Leone	1 355	0.001	1 355	0.001
Singapore	605 685	0.447	605 685	0.447
Slovakia	216 800	0.160	216 800	0.160
Slovenia	135 000	0.100	135 000	0.100
Solomon Islands	1 355	0.001	1 355	0.001
Somalia	1 355	0.001	1 355	0.001
South Africa	493 220	0.364	493 220	0.364
South Sudan	4 065	0.003	4 065	0.003
Spain	3 310 265	2.443	3 310 265	2.443
Sri Lanka	42 005	0.031	42 005	0.031
Sudan	13 550	0.010	13 550	0.010
Suriname	8 130	0.006	8 130	0.006
Swaziland	2 710	0.002	2 710	0.002
Sweden	5 054 036	3.730	5 054 036	3.730
Switzerland	4 000 000	2.952	4 000 000	2.952
Syrian Arab Republic	32 520	0.024	32 520	0.024
Tajikistan	5 420	0.004	5 420	0.004
Thailand	394 305	0.291	394 305	0.291
The former Yugoslav Republic of Macedonia	9 485	0.007	9 485	0.007
Timor-Leste	4 065	0.003	4 065	0.003
Togo	1 355	0.001	1 355	0.001
Tonga	1 355	0.001	1 355	0.001
Trinidad and Tobago	46 070	0.034	46 070	0.034
Tunisia	37 940	0.028	37 940	0.028
Turkey	1 379 390	1.018	1 379 390	1.018
Turkmenistan	35 230	0.026	35 230	0.026
Tuvalu	1 355	0.001	1 355	0.001
Uganda	12 195	0.009	12 195	0.009
Ukraine	139 565	0.103	139 565	0.103
United Arab Emirates	818 420	0.604	818 420	0.604
United Kingdom of Great Britain and Northern Ireland	6 047 365	4.463	6 047 365	4.463
United States of America[a]	N/A	N/A	N/A	N/A
United Republic of Tanzania	13 550	0.010	13 550	0.010
Uruguay	107 045	–	107 045	–
Uzbekistan	31 165	0.079	31 165	0.079
Vanuatu	1 355	0.023	1 355	0.023
Venezuela (Bolivarian Republic of)	773 705	0.001	773 705	0.001
Viet Nam	78 590	0.571	78 590	0.571

[a] United States of America does not participate in the Voluntary Indicative Scale of Contributions.

Country	*2018*		*2019*	
	United States dollars (budget: $135 million)	*Percentage of budget*	*United States dollars (budget: $135 million)*	*Percentage of budget*
Yemen	13 550	0.058	13 550	0.058
Zambia	9 485	0.010	9 485	0.010
Zimbabwe	6 000	0.007	6 000	0.007
Total	**125 515 873**	**92.632**	**125 515 873**	**92.632**